

571—25.5(427) Certification. In order to have lands certified as native prairie or wildlife habitat, the taxpayer must follow the following procedures:

25.5(1) *Native prairie.* To have land certified as a native prairie, the owner must make application to the county conservation board, or to the department of natural resources in an area not served by a county conservation board, on forms furnished by the department of natural resources. The application shall describe and locate the property to be exempted and have attached to it an aerial photo of that property on which is outlined the boundaries of the property to be exempted.

25.5(2) *Wildlife habitat.* To have land certified as wildlife habitat, the owner must make application to the department of natural resources on forms furnished by the department of natural resources. The application shall describe and locate the property to be exempted.